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**ABSTRACT OF THE DISCLOSURE**

The present invention provides novel polynucleotides encoding human phosphatase polypeptides, fragments and homologues thereof. Also provided are vectors, host cells, antibodies, and recombinant and synthetic methods for producing  
10 said polypeptides. The invention further relates to diagnostic and therapeutic methods for applying these novel human phosphatase polypeptides to the diagnosis, treatment, and/or prevention of various diseases and/or disorders related to these polypeptides, particularly cardiovascular diseases and/or disorders. The invention further relates to screening methods for identifying agonists and antagonists of the polynucleotides and  
15 polypeptides of the present invention.